

# ARIZONA STATE BOARD OF ACCOUNTANCY

## OPEN SESSION MINUTES

**May 5, 2008**

Members of the Arizona State Board of Accountancy held a meeting at 8:18 a.m. on Monday, May 5, 2008 at the Accountancy Board Office in Suite 165, 100 N. 15<sup>th</sup> Avenue, Phoenix, Arizona. An Executive Session was held from 8:47 a.m. to 10:24 a.m.

### **BOARD MEMBERS:**

Marianne E. DeVries, CPA .....	President
Patrick J. Ramirez .....	Treasurer
James E. May.....	Secretary
☉ Debbi Fitzgerald, CPA .....	Member
Gary W. Fleming, CPA .....	Member
Samuel L. Fogleman, CPA .....	Member
Earl R. Shivers, CPA .....	Member

☉ Arrived at 10:10 a.m.

### **OTHERS PRESENT:**

Valerie M. Elliott .....	Executive Director
Jim Dubé .....	Deputy Director
Seth T. Hargraves, Esq. ....	Assistant Attorney General
Daniel R. Christl, Esq. ....	Assistant Attorney General
Ryan P. Edmonson.....	Programs & Projects Specialist II
Yolanda M. Barajas .....	Administrative Assistant III
Elena N. Frausto.....	Administrative Assistant III

### **GUESTS PARTICIPATING:**

Adela Jimenez, CPA.....	ASCPA, Director of Finance and Administration
Candia Grunwald, CPA .....	Registrant
Gregory Tanner, CPA .....	Registrant

The meeting was called to Order at 8:18 a.m. by Marianne E. DeVries, President. The following Order of business was then considered:

**OPEN SESSION**

**CALL TO THE PUBLIC**

No one wished to address the Board.

**MINUTES**

**March 17, 2008 Board Meeting**

A motion was made by Gary W. Fleming, seconded by Earl R. Shivers and passed to approve the Open Session Minutes from the March 17, 2008 Board meeting.

A motion was made by Gary W. Fleming, seconded by Earl R. Shivers and passed to approve the Executive Session Minutes from the March 17, 2008 Board meeting.

**DECLARATION OF CONFLICTS OF INTEREST**

Samuel L. Fogleman, CPA declared conflicts on Summer Howard, Paul John Brunoforte and Josip Kovacevic of the consent agenda.

Gary W. Fleming, CPA declared a conflict on Scott William Smith of the agenda.

**CONSENT AGENDA**

(The Board may pull any of the following items off the consent agenda to take individual action.) Board discussion and legal action on the following items:

Due to conflicts, Samuel L. Fogleman requested Summer Howard; Paul John Brunoforte and Josip Kovacevic be pulled from the consent agenda and voted on separately.

A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to accept the following consent agenda:

- a. Recommended for Registration of Professional Corporation for the following Applicants - (Meet the requirements of A.R.S. § 32-734):  
Earl L. Gingerich CPA PC  
Partner: Earl L. Gingerich 8463-E
- b. Recommended for Registration of LLC/PLLC/LLP for the following Applicants (Meet the requirements of A.R.S. § 32-735):

Parker Egan CPA PLLC	Verity Consulting Group LLC
Partner: Kathleen M. Egan 13966-E	Partners: Nicole R. Smith 9978-R
G. Preston Parker 8791-R	Craig J. Smith 10303-E
Integrated Accounting & Consulting PLC	John D'Arco PLLC
Partner: Michelle Jaleeli 11263-E	Partner: John D'Arco 14289-R

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Facet Accounting & Consulting LLC  
Partner: Alexander Ibadf Igwe 14910-E

Tribeca Strategic Accountants LLC  
Partners: James P. Tehero 14493-E  
Derek R. Taylor 14397-E

AccountSource LLC  
Partner: Ryan Todd Zacher 12466-E

Dorothy A. Rego PLLC  
Partner: Dorothy A. Rego 14863-R

Viviane Thompson CPA PLLC  
Partner Viviane I. Thompson 14363-R

c. Recommended for Firm Name Change:

Preston Parker CPA PC  
Parker Egan CPA§ 977-C  
Partner: G. Preston Parker 8791-R

Hager & Klomann CPA§ PLLC  
Tyler Hager CPA PLLC 2437-L  
Partners: Tyler Hager 4434-E  
Johanna L. Klomann 14226-E

Beach Fleischman Company  
Beach Fleischman, PC 770-C  
Partners: Bruce Beach 1818-E  
Marc Fleischman 2590-E  
Dave Iaconis 4136-R  
Peter Beahan 2912-E

Khalsa McBrearty Accountancy LLP  
Khalsa McBrearty & Associates LLP 2189-B  
Partners: Jodha S. Khalsa 4154-E  
William McBrearty 14744-R

d. Request for Firm Cancellation . Do not wish to renew:

E & R Accounting Services LLC 2568-L  
Inlign Accounting CPA PLLC 2458-L  
Watkins & Bustamante PLLC 2466-L

e. Recommended for Cancellation of Certificate per registrant's request not to renew:

Alyson B. Miller 12554-E  
Brian R. Westover 13542-E  
Amy R. Taylor 11475-E  
Charles H. Cheever 9743-R  
Brandon R. Loeschner 14573-R  
Gayton Terracciano 2527-R  
Donald E. Logue 6756-E  
Robert M. Russell 9293-E

f. Recommended for Reissuance of Certificate because of Name Change:

Lisa D. Fischer (Gibbs) 11945-E  
Nancy Ellen Linssen (E. Bennett) 5131-E  
Lori J. Sullivan (Loken-King) 11207-E  
Tamara D. Drinkwater (Bartelt) 13229-E  
Therese C. Mohn (McNea) 10480-R  
Lauren Jayne Turner (Bengert) 13538-E

g. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):

Laurie J. Marini 7328-E  
Kristen A. Williamson 10785-E  
Ray A. Blomstrom 1975-E

h. Approval of Candidates who have passed the Uniform CPA Examination:

Emily Jean Adamson  
Arina Anoschenko  
Selina Jo Dawn Ashworth  
Douglas Carl Berg Jr.  
Scott Richard Blaser  
Joseph Donald Amoriello  
Joseph Christopher Arsenault  
Dustin G. Beeker  
Matthew Steven Bisbee  
Gannon Farrell Burleigh

Leslie Marie De Reche  
Joseph Christopher Esher  
Holly Kristine Filleman  
Etienne Paul Hardre  
Carrie Ann Horner  
Joshua Thomas Jackson  
Darrell Brent Jones  
Taylor Bryan Leonard  
Ying-Ying Lin  
Steven Joseph Malina  
Michael Douglas McDonald  
Donna Jane Pollock  
Krithika Ranganathan  
Lance Patrick Reamy  
Matthew Frank Sanchez  
Joshua John Sherko  
Lauren E. Sloan  
Shari-Ann Manlapas Tautho  
Mark Nathan Tew  
Paul Joseph Tomasik  
Craig Lamar Voyles  
Michael Robert Wallace  
Rebecca Marie Weber  
Tracey R. Wright  
Da Xing Yu

Scott Christopher Dunlavy  
Xu Fang  
Gina G. Foroughi  
Michael Albert Hoerig  
Julie Antonette Hughes  
Steven Dale James  
Linnette Dee Klinedinst  
Remy McQuaid Lesueur  
Jason Allen Makris  
Monica Marie Mares  
Garth James Perry  
Mary Catherine Poore  
Matthew Olin Reams  
Tait Bingham Rudd  
Cara Ann Seavers  
Wei Rong Shi  
Tonya Lynn Stegall  
Sarah Catherine Teselle  
Meagan R. Thomas  
Jared William Van Arsdale  
Amy M. Wack  
Ryan Michael Watkins  
Sophia Bridgette Wilkes  
Anna Noelle Youlden

- i. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:

Somer N. Arroyo  
Randena P. Darpli  
BreeAnn E. Hillman  
Jennie Husemann  
Maheen Kukaswadia  
Lance Reamy  
Kristen Alber  
Andrew Pabst Guzman  
Jeff Honaker  
Christopher Raab  
Christopher T. Solomon  
Jason P. Tincher  
Jared W. Van Arsdale

Liz Shlapack  
Danica Djordjevich  
Meagan R. Thomas  
Taaro J. Jacques  
Mark D. Lay  
Kalaya Vanaprasert  
Cody Childs  
John Cotton  
Lindsey Rhea Ferrara  
Kristin A. Gardner  
Joli J. Lovett  
Mayra Y. Salcido  
Jay R. Twitchell

- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. § 32-724:

Duane Billedeaux . California

Karen Smith . California

- k. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):
- |                                   |                                    |
|-----------------------------------|------------------------------------|
| Kristine E. Anaya . Nevada        | Gregory A. Damico . Oregon         |
| Brian D. Derwent . Ohio           | Sylvia T. Garman . New Mexico      |
| John E. Mullins . Michigan        | Grace G. Zheng . Texas             |
| Anthony J. Allison . Indiana      | Spencer W. Anderson . Utah         |
| Shannon M. Brandl . Wisconsin     | Jamiee Susanne Brubacher . CA      |
| Ralph J. Carrafiello . New Jersey | Penn Jonathan Chabrow . California |
| Wendy P. Chen . New Jersey        | Tom Christensen . California       |
| Steven R. Cogan . New Mexico      | Joe R. DeGeer . Oklahoma           |
| Franklin C. Diekman . Indiana     | Ryan Robert Hart . Washington      |
| Brian J. Grega . Virginia         | Thomas J. Hoyer . Massachusetts    |
| Herbert J. Hoffman . Michigan     | Carina Alexis Knisley . Virginia   |
| Robert J. Huefner . Pennsylvania  | Richard D. Olmstead . New Mexico   |
| James F. Montoya . New Mexico     | Thomas C. Pokorski . Wisconsin     |
| Richard A. Patterson . Texas      | Deanna K. Tessen . Guam            |
| Lori Rice . Texas                 | Tiffany Young . California         |
| Christopher Tyhurst . Nebraska    |                                    |
- l. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-721:
- |                                  |                              |
|----------------------------------|------------------------------|
| Patrick Angelo . Illinois        | J. Daniel Bachrach . Georgia |
| Linda R. Armstrong . Connecticut |                              |
- m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:
- |                           |                         |
|---------------------------|-------------------------|
| Elia Martha Aguirre       | Ashley M. Beason        |
| Quay LeAnn Bolton-Lattari | Timothy Brian Boyle     |
| Hiram Garcia              | Tu Le Anh Dang          |
| Janice Marie Guthartz     | Deanne M. Goben         |
| Iulia Hauser              | Michelle Meredith Hasel |
| Shirley L. Howland        | Amber K. Hill           |
| Natsuko Kawasumi          | Sara Joelle Ivester     |
| Trang M. Luong            | Erika Maree Keel        |
| Yuko Nojiri Wilson        | Anne M. Layne           |
| Lyssette Pino             | Justin Joseph Nikolich  |
| Ying Qi                   | Miranda L. Penrod       |

## OPEN SESSION

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Arlene Tomlinson Stamper

Holly Michelle Timpf

Devin R. Allard

Joseph Parley Bartlett

David James Bean

Aimee L. Bauer

Colin S. Bock

Amy La Amy Larson Booth

Deborah Hall Carruthers

Joshua Landon Chambers

Elizabeth Diane Cordell

Ashley Rose Dougherty

Christopher Blake Elliott

Houssam Fakih

Deborah Kathleen Forcine

Roy Michael Garrett

Michael J. Haugen

James Eric Hereford II

Michelle Marie Jackson

David Jay King

Daren Jay Layton

Christopher Allen Locke

Tracy Ann Malmstone

Zandra T. Michel

Darek Thomas Paulukovich

Torrey Bruce Peterson

Colleen Megan Reckers

Justin Rigney

Ranier Michael Robinson

Tina Susanne Shantz

Larissa Ann Simpson

Samantha Lynn Skowronski

Kimberly Ann Stenseth

Myra Lisa Taylor

Erin Marie Prudence

Laura Alicia Savino

Rachel L. Texeira

Tingting Xu

Melanie Laura Askew

Katie Marie Beerling

Heather Cherish Boettcher

Nicole Lynn Carroll

Margaret Joanne Casper

Jackee Lu Chandler

Cassander Stephen Crandall

Brett Stephen Drummond

Robert Lynn Epperson

Joseph Abraham Favre

Eric David Freedman

Tony John Grall

Kristyn Willette Hawkins

Carl William Hoffman III

Valerie Jackson

Clarisse Yollande Kuissu

Xiaoxia Li

Alfonso Lopez

Calvert Aston McDonald

Shivani Rohit Patel

Donna D'Keia Peterson

James Daniel Rebenar

Allison Meredith Rhines

Nancy J. Roberts

Michelle Nichole Saltsman

Stanley Louis Shaw

Si Ming Sio

Kathleen Marie Wold

Kristen Amber Summers

Joel David Vigil

Candace May Weber

Bryce Charles Walker

- n. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Feltes CPA 5009-S

Saunders, James H. 4325-S

Hill D'Amore LTD 459-C

Todd, John C. II, PC 578-C

Kolesar, Gail Dean 4893-S

West Christensen & Assoc~~s~~ PC 2558-C

Naylor, John H. CPA, PC 789-C

Creed, Deitrich & Robinson PLLC 2254-L

De Angelis, John CPA, PC 2957-E

### **CONSENT AGENDA**

A motion was made by Earl R. Shivers, seconded by Patrick J. Ramirez and passed to approve the following consent agenda item:

- i. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:  
Summer Howard

*Samuel L. Fogleman declared a conflict and did not vote.*

A motion was made by Earl R. Shivers, seconded by Patrick J. Ramirez and passed to approve the following consent agenda item:

- m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Paul John Brunoforte and Josip Kovacevic

*Samuel L. Fogleman declared conflicts and did not vote.*

### **EXECUTIVE DIRECTOR'S REPORT**

Valerie M. Elliott, Executive Director, gave an update to the Board on the budget, performance measurements and agency operations.

Budget:

A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to direct the Law Review Committee to review opportunities to reserve or designate the Board~~s~~ fund balance.

Request for Proposals for CPA Investigative Reviewers and Legislative Liaison:

A motion was made by Samuel L. Fogleman, seconded by Earl R. Shivers and passed to submit for request for proposals for investigative reviewers and legislative liaison.

**PRESIDENT'S REPORT**

Marianne E. DeVries, President and Valerie M. Elliott, Executive Director gave an update on the status of the legislative bill regarding mobility.

Marianne E. DeVries, President gave an update of her meeting with the Arizona Society of Certified Public Accountants Board of Directors' Meeting and their discussion on CPE reporting.

**EXECUTIVE SESSION**

A motion was made by Samuel L. Fogleman, seconded by Earl R. Shivers and passed to go into Executive Session at 8:47 a.m. to seek legal advice and review confidential material pursuant to A.R.S. § 38-431.03(A)(2)(3) and (4).

After consideration in Executive Session, the Board reconvened in Open Session at 10:24 a.m.

**COMMITTEE RECOMMENDATIONS – COMPLAINT/INITIAL ANALYSIS FILES**

File No. 2008.025

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to accept the Accounting and Auditing Standards Committee's recommendation to open an investigation file.

File No. 2008.046

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to accept the Tax Practice Committee's recommendation to close the complaint file, no violations of professional standards.

File No. 2008.047

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to accept the Tax Practice Committee's recommendation to close the complaint file, no violations of professional standards.

File No. 2008.050

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to accept the Tax Practice Committee's recommendation to close the complaint file, no violations of professional standards.



**COMMITTEE RECOMMENDATIONS – PEER REVIEW**

File No. 2008.052

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to accept the Peer Review Oversight Advisory Committee's recommendation to issue an Administrative Letter of Concern.

**RESPONSE TO OFFERED DECISION & ORDER (BY CONSENT)**

File Nos. 2007.075 & 2007.110

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to offer a Decision & Order (By Consent), and if not accepted within ten days to proceed to an administrative hearing.

File No. 2008.055

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to offer a Decision & Order (By Consent) for Decree of Censure and if not accepted within 30 days, to file a Complaint and Notice of Hearing for revocation.

**NOTICES OF UNLAWFUL USE OF THE CPA DESIGNATION**

File No. 2008.051

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to accept the response and close the file.

File No. 2008.053

File No. 2008.054

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to close the files.

**INITIAL ANALYSIS**

- a. No action taken.
- b. No action taken.
- c. A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to open an initial analysis file and assign the file to the Accounting and Auditing Standards Committee.

**ITEMS FOR BOARD REVIEW, DISCUSSION AND LEGAL ACTION**

**Status of Compliance with Decision & Orders (By Consent)**

File No. 2005.039; Grunwald, Candia R.

Candia R. Grunwald, CPA was present. After the Board introduced themselves, Ms. Grunwald gave a brief statement why her response to the Board was late and stated that she hired a delivery service which can ran late and failed to timely deliver her response to the Board. Ms. Grunwald also stated that her domestic partner drown on Easter Sunday and that made it difficult to even file a response with the Board.

After the Board discussed the file, a motion was made by Samuel L. Fogleman, seconded by Earl R. Shivers and passed to accept response and take no action.

**Firm Compliance with Peer Review Requirements of A.A.C. R4-1-454**

Gregory Tanner LLC 2742-L

Gregory Tanner, CPA was present. A motion was made by Samuel L. Fogleman, seconded by Earl R. Shivers and passed to offer a Decision & Order (By Consent) to include 12 months probation; administrative civil penalty of \$500.00; compliance with the peer review requirements and 30 days to accept Order.

**Settlement Offer**

File No. 2008.033; Zanelli, Robert

A motion was made by Earl R. Shivers, seconded by Samuel L. Fogleman and passed to accept the signed Stipulation Order and issue the Board Order to the registrant.

File No. 2008.034; Turner, Sandra

A motion was made by Earl R. Shivers, seconded by Samuel L. Fogleman and passed to accept the signed Stipulation Order and issue the Board Order to the registrant.

**Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firm in compliance with A.A.C. R4-1-454**

Holcomb and Shreeve, PC 2566-C

A motion was made by Samuel L. Fogleman, seconded by Earl R. Shivers and passed to offer a Decision & Order (By Consent) to complete the proper level peer review for the firm.

**Termination of Decision & Orders (By Consent)**

File Nos. 2005.064 & 2006.103; Eddows, Denise

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to terminate the Consent Order and close the files.

*Marianne E. DeVries declared conflicts and did not vote.*

File No. 2007.029; Holcomb and Shreeve, PC

No action taken.

File No. 2007.094; Defilipps, Mara

A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to terminate the Consent Order and close the file.

File No. 2008.005; Kolesar, Gail

A motion was made by Samuel L. Fogleman, seconded by Debbi Fitzgerald and passed to terminate the Consent Order and close the file.

**Request for Waiver of pre-approval requirement for CPE**

File No. 2007.107; Dusseau, Kenneth E.

The Board reviewed the request to waive the CPE pre-approval requirement. The Board discussed alternative discipline to help meet the requirements of the Consent Order.

A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to deny the request and grant 90 days to complete the CPE requirements, as noted in paragraph two of the Order.

*Earl R. Shivers voted against the motion.*

**Rulemaking - A.A.C. R4-1-453**

The Board reviewed the written comments received during the public comment period. The Board noted the concerns expressed had been taken into consideration when the rules were drafted and in establishing the implementation date.

A motion was made by Samuel L. Fogleman, seconded by Gary W. Fleming and passed to close the rule making packet and submit the packet to the Governor's Regulatory Review Council (GRRRC).

**Issues from and regarding the National Association of State Boards of Accountancy (NASBA)**

Valerie M. Elliott, Executive Director, reviewed and discussed the following NASBA issues with the Board:

i. Advisory Committee on the Auditing Profession

ii. Fingerprint mandate from CPA Candidate

A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to send a thank you letter and to inform them there is no Arizona candidate.

iii. Letter from Ken Bishop re: Fingerprinting

iv. Government Agency referral Task Force

v. NASBA Nomination for Vice-chair for 2008-2009

Request for Nominating Committee Members, Directors at Large and Regional Directors

A motion was made by Samuel L. Fogleman, seconded by Debbi Fitzgerald and passed to nominate Michael T. Daggett for the Pacific Regional representative on the nominating committee.

A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to direct staff to send a letter of support for Sally Flowers for Director at Large.

vii. Quarterly Communications Bundle

**Issues from and regarding the American Institute of Certified Public Accountants (AICPA)**

i. 2008 . 2009 Vacancies on AICPA Board of Examiners

A motion was made by Patrick J. Ramirez, seconded by Samuel L. Fogleman and passed to send a support letter for Marianne E. DeVries to the Board of Examiners.

**Application for Certification by Examination/Grade Transfer, Deferral/Denial by Certification Committee - A.R.S. § 32-721**

Chantel M. Campbell

Earl R. Shivers reviewed the file. A motion was made by Earl R. Shivers, seconded by James E. May and passed to deny her request for application for certification by examination because she did not meet the education requirements and to appoint Valerie M. Elliott, Executive Director, or Jim Dubé, Deputy Director as a designated representative of the Board to conduct a informal settlement conference, if requested, with limited authority to settle.

David M. Erskine

Gary W. Fleming reviewed the file. A motion was made by Gary W. Fleming, seconded by Samuel L. Fogleman and passed to deny his request for application for certification by examination because he did not meet the education requirements and to appoint Valerie M. Elliott, Executive Director, or Jim Dubé, Deputy Director as a designated representative of the Board to conduct a informal settlement conference, if requested, with limited authority to settle.

Bridget K. Harper

Gary W. Fleming reviewed the file. A motion was made by Gary W. Fleming, seconded by Patrick J. Ramirez and passed to deny her request for application for certification by examination because she did not meet the education requirements and to appoint Valerie M. Elliott, Executive Director, or Jim Dubé, Deputy Director as a designated representative of the Board to conduct a informal settlement conference, if requested, with limited authority to settle.

Doris Fung

Earl R. Shivers reviewed the file. A motion was made by Earl R. Shivers, seconded by Gary W. Fleming and passed to deny her request for application for certification by examination because she did not meet the education requirements and to appoint Valerie M. Elliott, Executive Director, or Jim Dubé, Deputy Director as a designated representative of the Board to conduct a informal settlement conference, if requested, with limited authority to settle.

Joseph Hubert

James E. May reviewed the file. A motion was made by James E. May, seconded by Gary W. Fleming and passed to deny his request for application for certification by examination because he did not meet the education requirements and to appoint Valerie M. Elliott, Executive Director, or Jim Dubé, Deputy Director as a designated representative of the Board to conduct a informal settlement conference, if requested, with limited authority to settle.

**Application for Certification by Reciprocity, Deferral by Certification Committee  
A.R.S. § 32-726**

Timothy J. McMullan

Patrick J. Ramirez reviewed the file. A motion was made by Patrick J. Ramirez, seconded by Samuel L. Fogleman and passed to defer action until Mr. McMullan provides the Board a written explanation regarding his current use of the CPA designation.

**Application for Certification by Reciprocity based on Substantial Equivalency,  
Deferral by Certification Committee - A.R.S. § 32-726**

David J. Dobrusin

Patrick J. Ramirez reviewed the file. A motion was made by Patrick J. Ramirez, seconded by Samuel L. Fogleman and passed to approve his request for certification by reciprocity pursuant to A.R.S. § 32-726.

**Application for Uniform CPA Exam, Denial by Certification Committee - A.R.S. § 32-723**

Aleksandar Starcevic

Samuel L. Fogleman reviewed the file. A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to deny his application for the Uniform CPA exam.

Ha Thuy Vuong

Samuel L. Fogleman reviewed the file. A motion was made by Samuel L. Fogleman, seconded by Earl R. Shivers and passed to deny her application for the Uniform CPA exam.

**Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)**

Phillip Dennis Lambson 984-E (CPE Waiver only)

David Charles Diedrich 2104-R

A motion was made by Samuel L. Fogleman, seconded by Debbi Fitzgerald and passed to grant their requests for CPE and Fee Waivers.

**Request for Inactive Status – A.R.S. § 32-730**

Scott William Smith 3795-E

A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to grant his request for inactive status.

*Gary W. Fleming declared a conflict and did not vote.*

Jeffrey Phillip Ostroff 3048-E

A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to grant his request for inactive status.

**Application for Reinstatement – A.R.S. § 32-748:**

Joseph G. Radvan 7314-E

Eugene L. Baker 3771-R

Randall C. Reitz 10885-E

Larry W. Heck 3985-E

A motion was made by Samuel L. Fogleman, seconded by Earl R. Shivers and passed to grant their requests for application for reinstatement.

**Registrant Compliance with CPE Requirements of A.A.C. R4-1-453:**

Ray Talarico 7779-E

A motion was made by Samuel L. Fogleman, seconded by Debbi Fitzgerald and passed to issue a Decision & Order (By Consent) Order to include suspension up to one year to cure the CPE deficiency.

**Firm Compliance with Peer Review Requirements of A.A.C.4-1-454:**

William V. Harrell, CPA 4947-S

A motion was made by Samuel L. Fogleman, seconded by Debbi Fitzgerald and passed to grant an extension for six months for good cause and in accordance with A.A.C. R4-1-454.

**Recommendation of Executive Director Search Committee**

Consulting Contract

Patrick J. Ramirez gave a brief overview regarding the consulting contract with Ms. Elliott. A motion was made by Patrick J. Ramirez, seconded by James E. May and passed to approve a consulting contract with Ms. Elliott on an hourly basis.

**Status of Recruitment of Executive Director**

Patrick J. Ramirez provided an update regarding the status of recruitment for the Executive Director. The Board discussed having a special teleconference Board meeting on May 16, 2008, starting at 9:30 a.m., to act on the Committee's recommendation.

**Committee Recommendations for New Members**

**Peer Review Oversight Advisory Committee . Dominic J. Celico 13047-R**

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to accept the Peer Review Oversight Advisory Committee's recommendation to approve the appointment of Dominic J. Celico to a five year term on the Peer Review Oversight Advisory Committee.

**Certification Committee . Laura K. Paynich 14268-R**

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to accept the Certification Committee's recommendation to approve the appointment of Laura K. Paynich to a five year term on the Certification Committee.

**Recommendation of Certification Advisory Committee**

**Barbara Muller 6532-E**

**Vicki Rios 12227-E**

**Nancy Maurer**

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to accept the Certification Committee's recommendation to approve the reappointments of Barbara Muller, Vicki Rios and Nancy Maurer to another five year term on the Certification Advisory Committee.

**SUMMARY OF CURRENT EVENTS**

None.

**DISCUSSION OF ITEMS TO BE PLACED ON FUTURE MEETING AGENDA**

The Board discussed having the Accountancy Licensee Database on the annual meeting agenda.

**ADJOURNMENT**

A motion was made by Patrick J. Ramirez, seconded by James E. May and passed to adjourn at 12:20 p.m.

**OPEN SESSION**

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Marianne E. DeVries, CPA, President

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Patrick J. Ramirez, Member, Treasurer

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James E. May, Member, Secretary

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Debbi Fitzgerald, CPA Member

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Gary W. Fleming, CPA Member

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Samuel L. Fogleman, CPA, Member

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Earl R. Shivers, CPA, Member